



# House of Representatives *State of Utah*

W030 STATE CAPITOL COMPLEX • P.O. BOX 145030  
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February 19, 2007

Mr. Speaker:

The Revenue and Taxation Committee recommends **1st Sub. S.B. 13**, TAX CREDITS FOR ALTERNATE POWER GENERATION, by Senator H. Stephenson, be replaced and reports a favorable recommendation on **3rd Sub. S.B. 13**, TAX INCENTIVES FOR ALTERNATE POWER GENERATION with the following amendments:

1. *Page 5, Lines 119 through 125:*

- 119        (iii) If a business entity sells a residential unit to an individual taxpayer before  
             making  
120        a claim for the tax credit under this Subsection (2)(a), the business entity may:  
121        (A) assign its right {to this tax credit} to the individual taxpayer; and  
122        (B) if the business entity assigns its right {to the tax credit} to an individual  
             taxpayer  
123        under Subsection (2)(a)(iii)(A), the individual taxpayer may claim the {tax credit as if  
             the  
124        individual taxpayer had completed or participated in the costs of the residential  
             energy system  
125        under Section 59-10-1014} payment allowed by Section 59-12-104.6 .

Respectfully,

John Dougall  
Committee Chair

Voting: 11-0-4

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Bill Number



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Action Class



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Action Code



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